

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claims 1-18 (cancelled).

Claim 19 (New): A process for the production of a benzoic acid ester, comprising reacting a benzoic acid component selected from benzoic acid or a benzoic acid ester with one or more alcohols in the presence of a catalyst consisting essentially of tin(II) oxide in combination with a phosphorus(I) compound.

Claim 20 (New): The process of claim 19 wherein the phosphorus(I) compound is phosphorus(I) acid or a salt thereof.

Claim 21 (New): The process of claim 19 wherein the one or more alcohols are selected from a fatty alcohol or a hydroxyfatty alcohol containing 6 to 22 carbon atoms.

Claim 22 (New): The process of claim 21 wherein the fatty alcohol or a hydroxyfatty alcohol contain 12 to 15 carbon atoms.

Claim 23 (New): The process of claim 19 wherein the one or more alcohols are linear primary alcohols.

Claim 24 (New): The process of claim 19 wherein the one or more alcohols are ethoxylated or propoxylated fatty alcohols.

Claim 25 (New): The process of claim 19 wherein the one or more alcohols are glycols.

Claim 26 (New): The process of claim 19 wherein the one or more alcohols are in a molar excess of 10 to 30% over the benzoic acid component.

Claim 27 (New): The process of claim 19 wherein the benzoic acid ester is benzoic acid methyl ester.

Claim 28 (New): The process of claim 19 wherein the reaction of the benzoic acid component with the one or more alcohols is initially carried out with heating under normal pressure in a first step (A), subsequently continued under reduced pressure at elevated temperature in a second step (B) and then completed in a high vacuum at elevated temperature in a step (C).

Claim 29 (New): The process of claim 28 wherein, in step (A), the benzoic acid component, the one or more alcohols and the phosphorus(I) compound are introduced first prior to heating, and at least part of the tin(II) oxide is added after the beginning of heating to the elevated temperature.

Claim 30 (New): The process of claim 28 wherein the elevated temperature is between 150 and 190°C.

Claim 31 (New): The process of claim 28 wherein the reaction in step (A) is continued to a residual content of the benzoic acid component in the reaction mixture of 5% or less.

Claim 32 (New): The process of claim 28 wherein the remaining tin(II) oxide is added in step (B).

Claim 33 (New): The process of claim 28 wherein the reaction in step (B) is continued to a residual content of the benzoic acid component of 1% or less in the reaction mixture.

Claim 34 (New): The process of claim 28 wherein the reaction in step (C) is continued to a residual content of the benzoic acid component of 0.1% or less in the reaction mixture.

Claim 35 (New): The process of claim 28 wherein the catalysts are precipitated after step (C) and filtered off.

Claim 36 (New): The process of claim 35 wherein the catalyst is precipitated by addition of phosphoric acid.

Claim 37 (New): The process of claim 1 wherein the amount of tin(II) oxide is from 0.01 and 0.6% by weight, based on the benzoic acid component, and the amount of phosphorus(I) compound is from 0.02 to 1% by weight, based on the benzoic acid component.

Claim 38 (New): The process of claim 28 wherein 60 to 95% of the tin(II) oxide is added in step (A) and the remainder is added in step (B).

Claim 39 (New): The process of claim 1 wherein the reaction is carried out at a temperature of 150 to 290°C.

Claim 40 (New): A process for the production of a benzoic acid ester, comprising  
(A) combining a benzoic acid component selected from benzoic acid or a benzoic acid ester with one or more fatty alcohols or hydroxyfatty alcohols containing 6 to 22 carbon atoms, a phosphorus(I) co-catalyst under heating to a temperature of 150 to 190°C, after which 60 to 95% of a tin(II) oxide co-catalyst is added and the mixture heated further under normal pressure until the residual content of the benzoic acid component in the reaction mixture is 5% or less;  
(B) thereafter, adding the remainder of the tin(II) oxide co-catalyst, increasing the temperature, and reducing the pressure until the residual content of the benzoic acid component in the reaction mixture is 1% or less; and

(C) further reducing the pressure to a high vacuum while maintaining the elevated temperature until an acid value below 0.3 is reached; and  
(D) separating the product benzoic acid ester from the catalysts.

Claim 41 (New): The process of claim 40 wherein the one or more alcohols are in a molar excess of 10 to 30% over the benzoic acid component

Claim 42 (New): The process of claim 40 wherein the reaction temperature in steps (B) and (C) is from 200 to 240°C.